



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

June 13, 1996

Mr. Richard J. Ybarra
Assistant Attorney General
Office of the Attorney General
P.O. Box 12548
Austin, Texas 78711-2548

OR96-0945

Dear Mr. Ybarra:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 40244.

The Office of the Attorney General (the "OAG") received a request for:

1. All internal memoranda and any other written correspondence that your office produced or received regarding the December 1994 bailout of the TexPool investment fund, including, but not limited to, letters written to the State Treasurer's Office, the State Pension Review Board and members of the Texas Legislature.
2. All internal memoranda and other written correspondence that your office produced or received regarding the Attorney General's Letter Opinion Number 96-013.

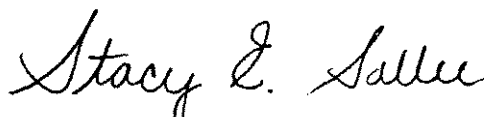
You claim that the requested information is excepted from disclosure under sections 552.116 of the Government Code. We have considered the exception you claimed and have reviewed the documents at issue.

Section 552.116 of the Government Code excepts from disclosure "[a]n audit working paper of the state auditor." In Open Records Decision No. 580 (1990), this office concluded that "working papers of the State Auditor" in the predecessor to this section should be read to incorporate the concept of working papers set out in the Government Auditing Standards and the AICPA standards, and refers to the documents

containing the evidence supporting the auditor's findings, opinions, conclusions, and judgments. The documents submitted to this office for review fall within this definition and, therefore, must be withheld under section 552.116.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Stacy E. Sallee
Assistant Attorney General
Open Records Division

SES/ch

Ref.: ID# 40244

Enclosures: Submitted documents

cc: Mr. Carlos Sanchez
Fort Worth Star-Telegram
1005 Congress Avenue
Austin, Texas 78701
(w/o enclosures)